

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Putnam Community Schools (6705)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$467,194	\$422,389	\$592,028	\$687,135	10.13%	16.06%
Non - Certified Salaries	120	\$248,723	\$254,467	\$234,429	\$234,753	-1.43%	0.14%
Group Health Insurance	222	\$121,804	\$100,403	\$89,684	\$95,143	-5.99%	6.09%
Severance/Early Retirement Pay	213	\$5,000	\$5,000	\$0	\$49,940	77.77%	NA
Teacher Retirement Fund, After 7-1-95	216	\$11,778	\$15,557	\$29,705	\$49,180	42.95%	65.56%
Social Security Certified	212	\$28,117	\$27,846	\$38,266	\$44,693	12.28%	16.79%
Public Employees Retirement Fund	214	\$31,035	\$27,003	\$26,199	\$26,291	-4.06%	0.35%
Social Security Noncertified	211	\$18,637	\$19,016	\$17,352	\$17,201	-1.98%	-0.87%
Other Employee Benefits	241 - 290	\$8,511	\$8,482	\$11,080	\$14,662	14.56%	32.32%
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,303	\$8,227	\$9,288	\$6,570	-19.06%	-29.27%
Pupil Services	313	\$6,500	\$6,500	\$6,500	\$6,500	0.00%	0.00%
Other Professional and Technical Services	319	\$2,412	\$2,601	\$2,278	\$3,732	11.53%	63.82%
Operational Supplies	611	\$3,237	\$1,367	\$2,648	\$2,430	-6.92%	-8.23%
Travel	580	\$150	\$213	\$0	\$712	47.62%	NA

Student Instructional Support Total		\$968,402	\$899,069	\$1,059,458	\$1,238,940	6.35%	16.94%
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Student Academic Achievement

Certified Salaries	110	\$3,507,179	\$3,308,135	\$3,358,958	\$3,332,191	-1.27%	-0.80%
Group Health Insurance	222	\$873,237	\$659,475	\$627,807	\$708,925	-5.08%	12.92%
Instruction Services	311	\$256,379	\$268,118	\$259,776	\$282,848	2.49%	8.88%
Teacher Retirement Fund, After 7-1-95	216	\$275,297	\$221,124	\$246,430	\$278,951	0.33%	13.20%
Non - Certified Salaries	120	\$240,343	\$248,214	\$252,824	\$263,423	2.32%	4.19%
Social Security Certified	212	\$230,979	\$229,426	\$232,693	\$233,883	0.31%	0.51%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$165,644	\$52,556	\$145,189	\$196,946	4.42%	35.65%
Content	747	\$112,414	\$114,484	\$111,263	\$133,923	4.47%	20.37%
Computer Hardware	741	\$80,032	\$115,036	\$115,712	\$130,858	13.08%	13.09%
Pre-2008 Object Code - Temporary Salaries	130	\$62,583	\$63,517	\$78,855	\$120,287	17.74%	52.54%
Other Professional and Technical Services	319	\$95,140	\$100,422	\$125,280	\$110,181	3.74%	-12.05%
Textbooks	630	\$99,564	\$93,018	\$129,796	\$81,091	-5.00%	-37.52%
Operational Supplies	611	\$101,847	\$71,580	\$74,305	\$67,607	-9.74%	-9.01%
Connectivity	744	\$43,966	\$75,827	\$137,328	\$54,395	5.47%	-60.39%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Equipment	730	\$0	\$0	\$0	\$45,824	NA	NA
Other Employee Benefits	241 - 290	\$43,770	\$43,671	\$44,720	\$33,880	-6.20%	-24.24%
Public Employees Retirement Fund	214	\$20,453	\$17,939	\$20,208	\$23,387	3.41%	15.73%
Teacher Retirement Fund, Prior to 7-1-95	215	\$55,798	\$35,319	\$32,352	\$21,097	-21.58%	-34.79%
Social Security Noncertified	211	\$18,248	\$18,792	\$19,017	\$19,742	1.99%	3.81%
Instructional Programs Improvement Services	312	\$14,260	\$11,304	\$16,463	\$17,759	5.64%	7.87%
Library Books	640	\$11,827	\$8,655	\$7,212	\$10,061	-3.96%	39.50%
Travel	580	\$2,328	\$3,015	\$4,561	\$2,643	3.23%	-42.05%
Pupil Services	313	\$0	\$84	\$800	\$2,400	NA	200.00%
Repairs and Maintenance Services	430	\$0	\$1,315	\$295	\$0	NA	-100.00%
Transfer Tuition to Other School Corps Within State	561	\$0	\$1,661	\$0	\$0	NA	NA
Rentals	440	\$1,363	\$1,715	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$36,000	\$14,000	\$0	\$0	-100.00%	NA
Professional Development	748	\$303	\$325	\$60	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$6,348,956	\$5,778,727	\$6,041,903	\$6,172,303	-0.70%	2.16%
Overhead and Operational							
Non - Certified Salaries	120	\$913,666	\$942,515	\$926,299	\$937,755	0.65%	1.24%
Group Health Insurance	222	\$453,770	\$373,536	\$317,456	\$370,193	-4.96%	16.61%
Food Purchases	614	\$299,894	\$270,179	\$259,834	\$238,918	-5.52%	-8.05%
Repairs and Maintenance Services	430	\$181,513	\$173,425	\$174,824	\$221,133	5.06%	26.49%
Vehicles	731	\$129,514	\$189,329	\$205,874	\$216,172	13.66%	5.00%
Heating and Cooling for Buildings - Electricity	621	\$97,509	\$99,533	\$130,824	\$161,407	13.43%	23.38%
Certified Salaries	110	\$126,367	\$122,466	\$124,900	\$127,802	0.28%	2.32%
Gasoline and Lubricants	613	\$147,152	\$143,461	\$150,697	\$93,646	-10.68%	-37.86%
Public Employees Retirement Fund	214	\$98,488	\$85,533	\$86,823	\$87,302	-2.97%	0.55%
Operational Supplies	611	\$81,353	\$82,704	\$115,072	\$83,910	0.78%	-27.08%
Insurance	520	\$63,510	\$66,323	\$79,582	\$79,703	5.84%	0.15%
Social Security Noncertified	211	\$70,380	\$72,054	\$71,099	\$71,857	0.52%	1.07%
Equipment	730	\$14,928	\$10,621	\$10,274	\$55,544	38.89%	440.65%
Light and Power - Other Than Heating and Cooling	625	\$63,587	\$56,313	\$58,424	\$51,095	-5.32%	-12.54%
Telecommunications Equipment	745	\$0	\$0	\$0	\$49,900	NA	NA
Other Professional and Technical Services	319	\$32,032	\$29,996	\$32,948	\$40,027	5.73%	21.49%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Water and Sewage	411	\$21,089	\$11,624	\$23,602	\$34,501	13.09%	46.18%
Heating and Cooling for Buildings - Gas	622	\$45,001	\$48,481	\$39,683	\$34,425	-6.48%	-13.25%
Board Member Compensation	115	\$14,500	\$14,110	\$15,580	\$16,360	3.06%	5.01%
Overtime Salaries	140	\$14,013	\$12,260	\$15,535	\$16,187	3.67%	4.19%
Other Employee Benefits	241 - 290	\$21,459	\$11,572	\$18,637	\$10,770	-15.83%	-42.21%
Telephone	531	\$10,334	\$9,520	\$9,633	\$9,330	-2.52%	-3.15%
Social Security Certified	212	\$7,700	\$7,776	\$7,864	\$7,867	0.54%	0.04%
Removal of Refuse and Garbage	412	\$18,886	\$16,455	\$15,783	\$7,111	-21.67%	-54.95%
Bank Service Charges	871	\$4,879	\$4,291	\$5,065	\$6,457	7.26%	27.48%
Tires and Repairs	612	\$5,217	\$3,127	\$0	\$4,736	-2.39%	NA
Travel	580	\$2,742	\$2,974	\$2,987	\$4,419	12.66%	47.93%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,754	\$3,679	\$3,747	\$3,834	-5.23%	2.32%
Heating and Cooling for Buildings - Fuel Oil	623	\$47,796	\$51,784	\$37,505	\$3,726	-47.16%	-90.06%
Official Bond Premiums	525	\$1,766	\$2,054	\$1,910	\$3,209	16.10%	68.01%
Content	747	\$2,648	\$2,727	\$2,823	\$2,922	2.49%	3.50%
Textbooks	630	\$10,546	\$320	\$136	\$1,690	-36.73%	1140.80%
Unemployment Insurance	230	\$13,527	\$28	\$7,284	\$1,572	-41.62%	-78.42%
Dues and Fees	810	\$70	\$105	\$0	\$795	83.57%	NA
Staff Services	314	\$145	\$425	\$685	\$732	49.81%	6.97%
Gas - Other than heating and Cooling	626	\$436	\$219	\$313	\$351	-5.27%	12.03%
Other Supplies and Materials	615, 660 - 689	\$201	\$214	\$331	\$251	5.71%	-24.42%
Miscellaneous Objects	876 - 899	\$33	\$0	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$0	\$0	\$500	\$0	NA	-100.00%
Entertainment	240	\$56	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$5,343	\$7,232	\$9,214	\$0	-100.00%	-100.00%

Overhead and Operational Total	\$3,026,805	\$2,928,962	\$2,963,749	\$3,057,608	0.25%	3.17%
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Non Operational

Redemption of Principal	831	\$2,087,186	\$2,143,097	\$2,347,000	\$2,562,175	5.26%	9.17%
Construction Services	450	\$0	\$700	\$134,213	\$524,861	NA	291.07%
Interest	832	\$805,446	\$687,674	\$503,371	\$412,660	-15.40%	-18.02%
Other Professional and Technical Services	319	\$79,484	\$59,474	\$49,845	\$56,154	-8.32%	12.66%
Repairs and Maintenance Services	430	\$128,901	\$22,318	\$27,875	\$41,591	-24.63%	49.21%

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Certified Salaries	110	\$34,313	\$49,683	\$44,310	\$31,280	-2.29%	-29.41%
Operational Supplies	611	\$24,246	\$14,341	\$17,263	\$19,917	-4.80%	15.38%
Equipment	730	\$12,245	\$84,605	\$26,790	\$13,517	2.50%	-49.55%
Non - Certified Salaries	120	\$23,154	\$21,284	\$14,624	\$12,432	-14.40%	-14.99%
Social Security Certified	212	\$2,625	\$3,686	\$3,275	\$2,393	-2.29%	-26.93%
Social Security Noncertified	211	\$1,772	\$1,628	\$1,119	\$951	-14.40%	-14.99%
Rentals	440	\$16,005	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$3,215,377	\$3,088,490	\$3,169,685	\$3,677,931	3.42%	16.03%
Grand Total		\$13,559,539	\$12,695,249	\$13,234,794	\$14,146,782	1.07%	6.89%